

# NATIONAL BEREAVEMENT PARTNERSHIP

England & Wales · Charity number 1189517

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [12554616](#)

**Registered** 2020-05-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Windover House  
St. Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

**Phone** 08004480800

**Email** [info@nationalbereavementpartnership.org](mailto:info@nationalbereavementpartnership.org)

**Website** <https://www.nationalbereavementpartnership.org>

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING FOR THE PUBLIC BENEFIT:(1) TO PREVENT AND/OR RELIEVE THE MENTAL AND PHYSICAL DISTRESS OF PERSONS IN THE UNITED KINGDOM SUFFERING MENTAL ILLNESS, BEREAVEMENT OR LOSS PRIMARILY (BUT NOT EXCLUSIVELY) CAUSED BY THE COVID-19 PANDEMIC BY THE PROVISION OF ADVICE ASSISTANCE AND SUPPORT FOR SUCH PERSONS; AND(2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ISSUES SURROUNDING BEREAVEMENT OR LOSS PRIMARILY (BUT NOT EXCLUSIVELY) ARISING FROM THE COVID-19 PANDEMIC BY (BUT NOT LIMITED TO) THE PROVISION OF INFORMATION, WORKING WITH NHS TRUSTS AND OTHER RELEVANT ORGANISATIONS AND THE PROVISION OF TRAINING FOR PERSONS WHO WISH TO WORK WITH AND SUPPORT THE BEREAVED.INTERPRETATION THE TERM 'LOSS' INCLUDES MATERIAL LOSS SUCH AS THE LOSS OF LIVELIHOOD AND POSSESSIONS AS WELL AS EMOTIONAL LOSS.(3) NOTHING IN THE ARTICLES SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND/OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

**Activities:** The National Bereavement Partnership provides a support helpline, counselling referral, and befriending service for all those suffering from anxiety, grief, or mental health issues as a direct or indirect result of the COVID-19 pandemic. Our highly skilled helpline volunteers are on hand to support the vulnerable offering information, advice and support, with empathy and compassion.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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| Period end | Income   | Expenditure | Assets  | Employees |
|------------|----------|-------------|---------|-----------|
| 2024-10-30 | £0       | £0          | -       | -         |
| 2023-10-30 | £32,238  | £55,565     | -       | -         |
| 2022-04-30 | £311,432 | £373,678    | -       | -         |
| 2021-04-30 | £653,424 | £567,852    | £85,572 | 4         |

## Trustees

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| Name               | Role  | Appointed  |
|--------------------|-------|------------|
| Richard Lissack KC | Chair | 2020-05-11 |

**NATIONAL BEREAVEMENT PARTNERSHIP**

England & Wales - Charity number 1189517

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# Accounts

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**NATIONAL BEREAVEMENT PARTNERSHIP**  
(A Company Limited by Guarantee)

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 OCTOBER 2023**

**Company Number: 12554616**  
**Charity Number: 1189517**

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

|  | <b>Page</b> |
|--|-------------|
| <b>Charity Information</b>               | <b>1</b>    |
| <b>Report of the Trustees</b>            | <b>2</b>    |
| <b>Independent Examiner's Report</b>     | <b>5</b>    |
| <b>Statement of Financial Activities</b> | <b>6</b>    |
| <b>Balance Sheet</b>                     | <b>7</b>    |
| <b>Notes to the Financial Statements</b> | <b>8</b>    |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**CHARITY INFORMATION**

**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**BOARD OF TRUSTEES:** R A Lissack KC (Chairman)  
Lord K F Bilimoria CBE DL FCA - resigned 28 February 2023  
Baroness T C D Grey-Thompson DBE DL - resigned 28 February 2023  
Dr J R Gayner - resigned 28 February 2023  
S Orchard - resigned 28 February 2023  
S R Phillips - resigned 28 February 2023  
J A S Ryall - resigned 28 February 2023  
M-A Franklin - resigned 28 February 2023

**SECRETARY:** S Orchard - resigned 28 February 2023

**EXECUTIVE TEAM:** M Willis MBE (Chief Executive Officer) - up to 31 March 2023  
B Daly (Chief Operating Officer) - up to 31 March 2023

**REGISTERED OFFICE:** Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

**COMPANY NUMBER:** 12554616

**CHARITY NUMBER:** 1189517

**INDEPENDENT EXAMINER:** T Austreng FCA CTA  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

**BANKERS:** Barclays Bank plc  
326-328 High Holborn  
London  
WC1V 7PE

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

The trustees (who are also directors of the charitable company for the purposes of company law) present their final report, together with the final independently examined financial statements of the charitable company for the period ended 30 October 2023 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

National Bereavement Partnership was incorporated on 14 April 2020. The company is registered with the Charity Commission for England and Wales (registration number 1189517). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 12554616). The company passed a special resolution on 11 May 2020 changing its name from National Bereavement Partnership Ltd to National Bereavement Partnership. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member. The company's Memorandum and Articles of Association being adopted by special resolution dated 11 May 2020 replaced the previous version dated 14 April 2020.

**Recruitment and appointment of new trustees**

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

**CHARITABLE OBJECTS**

The principal Objects of the charity, as set out in its Memorandum and Articles of Association, are:

- To prevent and/or relieve the mental and physical distress of those in the United Kingdom suffering mental illness, bereavement, or loss, primarily (but not exclusively) caused by the COVID-19 pandemic, through the provision of information, advice and support, and, where identified, counselling.
- To advance the education of the public in issues surrounding bereavement or loss primarily (but not exclusively) arising from the COVID-19 pandemic through (but not limited to) the provision of information, working with NHS Trusts and other relevant organisations and the provision of training for persons who wish to work with and support the bereaved.
- To assist Government and key stakeholders through developing policies and the dissemination of information to all relevant parties.
- Develop further, a sustainable platform for continued and regular funding for the National Bereavement Partnership's current and ongoing work and future development.

Continued on page 3

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

Continued from page 2

**CHAIRMAN'S REPORT**

Started in the raw terrifying chaos of COVID in the Spring of 2020, we have taken the difficult decision in February 2023 to close.

The reason is singular: money. Like so many others in the charitable sector we have faced blow after blow to philanthropy which has sucked out the oxygen - pandemic, cost of living crisis, natural disaster in Pakistan, natural disasters in Turkey and Syria and the unnatural disaster of Russia's invasion of Ukraine. Each has taken the world's attention and its resources and left us with no choice but to close.

This is despite the enormous support we have received since inception from all of those who donated sums large and small and always for the greater good.

To you all I express my heartfelt thanks on behalf of the silent you served and saved and despite the fact that need for our services has not abated. The fact is we cannot service those needs anymore.

May I take this opportunity to salve our army of 100 volunteers who gave of themselves utterly selflessly. Their resolve, through taking hundreds of calls born of hard-core grief was remarkable. They stood strong and resolute, led by our CEO Michaela and COO Brenda who shun gratification but who must be recognised.

But for them there would have been no charity.

And here are the statistics:

- 25,000 people helped through the phone lines, messaging, and e-mails - our youngest caller was 7 years old and our oldest 93. We reached every corner of society;
- 1,600 hours of straight befriending / listening of and to the lonely and the lost; and
- 8,500 hours of professional counselling provided free to the clients.

Every single one of us who made all this possible can say "I stood up to be counted, I tried to make a difference" and in the end none of us can say more than that.

Thank you

**Richard Lissack KC**  
Trustee

Continued on page 4

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

Continued from page 3

**SIGNIFICANT ACTIVITIES**

During the period, National Bereavement Partnership [NBP] provided over 6,500 hours of emotional support by highly trained operators, free to the end user. Many of those contacting the service are at breaking point, their emotional resistance is low, and loneliness is suffocating. The NBP throughout the period has provided a lifeline for the vulnerable, helped them on the road to emotional wellbeing and reduced numbers contacting GP's and hospitals, thus assisting in reducing the pressure on the NHS.

In addition, NBP has worked closely with the NHS and relevant sector support teams where needed. Increasingly throughout the period, many of those contacting the service demonstrated other complexities with regards to ambiguous loss. Many were turning to medication, alcohol, and drugs as support and displaying thoughts of suicidal ideation. The team successfully dealt with the associated impact of these complexities, in order to address the very real and deep emotions that the impact grief has, following the death of a loved one.

In the first quarter of the period, it became apparent that there was another category of vulnerable people contacting the helpline. They were lonely or alone, needed to talk and to be listened to, but they were not in need of counselling. The NBP befriending service was launched as a direct response. This service provides 12 sessions with someone experienced in bereavement or allied sector. The befriender calls the client each week to be a support and chat about life in general.

**Public Benefit**

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

**FINANCIAL REVIEW AND RESULTS FOR THE PERIOD**

The results for the period and financial position of the charity are shown in the attached financial statements.

Total incoming resources for the period were £32,238 (2022: £311,432). This includes donations of £22,133 and donated services of £10,104. Total outgoing resources for the period were £55,565 (2022: £373,678). This includes the costs of counselling support, providing the necessary clinical supervision to the helpline volunteers, staff training, and administrative support. This resulted in a net deficit for the period of £23,327 (2022: £62,246 deficit). The cash position at the end of the period was £Nil (2022: £2,100).

**Reserves Policy**

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure. As a result, the trustees' have been able to achieve an orderly closure of the charity. At 30 October 2023 free reserves amounted to £Nil.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD OF TRUSTEES:**

*R A Lissack*

**R A Lissack KC** - Chairman  
Trustee

Date: 28 October 2024

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF NATIONAL BEREAVEMENT PARTNERSHIP**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 October 2023 which are set out on pages 6 to 15.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed by examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I draw attention to Note 1 to the accounts and the matters disclosed on page 3 of the Report of the Trustees. I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

***T Austreng***

T Austreng FCA CTA  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

Date: 29 October 2024

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

|                                    | Note | Unrestricted<br>£ | Restricted<br>£ | Period<br>1.5.22 to<br>30.10.23<br>£ | Year<br>Ended<br>30.4.22<br>£ |
|------------------------------------|------|-------------------|-----------------|--------------------------------------|-------------------------------|
| <b>INCOME FROM:</b>                |      |                   |                 |                                      |                               |
| <b>Donations and legacies</b>      |      |                   |                 |                                      |                               |
| Donations, grants and legacies     | 2    | 32,237            | -               | 32,237                               | 311,431                       |
| <b>Investments</b>                 | 3    | 1                 | -               | 1                                    | 1                             |
| <b>TOTAL INCOME</b>                |      | <u>32,238</u>     | <u>-</u>        | <u>32,238</u>                        | <u>311,432</u>                |
| <b>EXPENDITURE ON:</b>             |      |                   |                 |                                      |                               |
| <b>Charitable activities</b>       |      | 55,565            | -               | 55,565                               | 373,678                       |
| <b>TOTAL EXPENDITURE</b>           | 8    | <u>55,565</u>     | <u>-</u>        | <u>55,565</u>                        | <u>373,678</u>                |
| <b>NET EXPENDITURE</b>             |      | (23,327)          | -               | (23,327)                             | (62,246)                      |
| Transfers between funds            |      | -                 | -               | -                                    | -                             |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>(23,327)</b>   | -               | <b>(23,327)</b>                      | <b>(62,246)</b>               |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                   |                 |                                      |                               |
| Total funds brought forward        |      | 23,327            | -               | 23,327                               | 85,572                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <u>-</u>          | <u>-</u>        | <u>-</u>                             | <u>23,327</u>                 |

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those stated above.

The notes form part of these financial statements

**NATIONAL BEREAVEMENT PARTNERSHIP (REGISTERED NUMBER: 12554616)**

**BALANCE SHEET  
30 OCTOBER 2023**

|  | Note | 2023<br>£ | 2022<br>£     |
|--|------|-----------|---------------|
| <b>FIXED ASSETS:</b>                   |      |           |               |
| Tangible fixed assets                  | 9    | -         | 1,591         |
| <b>CURRENT ASSETS:</b>                 |      |           |               |
| Debtors                                | 10   | -         | 36,043        |
| Cash at bank and in hand               |      | -         | 2,100         |
| <b>TOTAL CURRENT ASSETS</b>            |      | -         | 38,143        |
| <b>LIABILITIES</b>                     |      |           |               |
| Creditors: Amounts due within one year | 11   | -         | (16,407)      |
| <b>NET CURRENT ASSETS</b>              |      | -         | 21,736        |
| <b>NET ASSETS</b>                      | 13   | -         | <b>23,327</b> |
| <b>FUNDS</b>                           |      |           |               |
| Unrestricted funds: general            | 12   | -         | 23,327        |
| <b>TOTAL CHARITY FUNDS</b>             |      | -         | <b>23,327</b> |

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the director and authorised for issue on 28 October 2024 and were signed by:

*R A Lissack*

**R A Lissack KC**  
Trustee

The notes form part of these financial statements

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

National Bereavement Partnership is a company limited by guarantee incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The financial statements are not prepared on a going concern basis as a result of the trustees taking the difficult decision in February 2023 to close the charity. The financial statements are presented in Sterling (£) which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**1. ACCOUNTING POLICIES continued**

**Tangible fixed assets**

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                                  |                        |
|----------------------------------|------------------------|
| Computer equipment               | - 33% on cost          |
| Fixtures, fittings and equipment | - 25% reducing balance |

**Debtors**

Debtors are measured at their recoverable amounts.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity contributes to the individual defined contribution pension scheme of employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

|                                       | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------------------------|--|--|---------------------------------------|---------------------------------------|
| <b>Donations, grants and legacies</b> |  |  |                                       |                                       |
| Donations                             | 16,876                                       | -  | 16,876                                | 202,165                               |
| Donations via Virgin Money Giving     | -  | -  | -                                     | 71,385                                |
| Donations via Giving                  | 1,294  | -  | 1,294                                 | -                                     |
| Gift Aid receivable                   | 3,963  | -  | 3,963                                 | 27,802                                |
| Donated services                      | 10,104                                       | -  | 10,104                                | -                                     |
| Training income                       | -  | -  | -                                     | 300                                   |
| <b>Total</b>                          | <u>32,237</u>                                | <u>-</u>                                   | <u>32,237</u>                         | <u>301,652</u>                        |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**3. INCOME FROM INVESTMENTS**

All of the charity's income from investments arises from interest bearing deposit accounts.

**4. TAXATION**

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The charity considers its key management personnel comprise the trustees, the Chief Executive Officer and the Chief Operating Officer. Key management personnel received total remuneration of £19,854 (2022: £102,667) and pension contributions of £Nil (2022: £10,267).

The trustees neither received nor waived any remuneration during the period (2022: None).

The trustees did not have any expenses reimbursed during the period (2022: None).

**6. STAFF COSTS**

The average monthly number of employees during the period was as follows:

|                | <b>Period<br/>1.5.22 to<br/>30.10.23<br/>No.</b> | <b>Year<br/>Ended<br/>30.4.22<br/>No.</b> |
|----------------|--|---|
| Management     | 2  | 2   |
| Administration | <u>1</u>   | <u>2</u>                                  |
|                | <u>3</u>   | <u>4</u>                                  |

|                                    | <b>Period<br/>1.5.22 to<br/>30.10.23<br/>£</b> | <b>Year<br/>Ended<br/>30.4.22<br/>£</b> |
|------------------------------------|--|---|
| Wages and salaries                 | 19,854   | 139,333                                 |
| Social security                    | -  | 12,094                                  |
| Defined contribution pension costs | <u>-</u>                                       | <u>10,267</u>                           |
|                                    | <u>19,854</u>                                  | <u>161,694</u>                          |

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. NET OUTGOING RESOURCES**

Net outgoing resources are stated after charging:

|                                  | <b>Period<br/>1.5.22 to<br/>30.10.23<br/>£</b> | <b>Year<br/>Ended<br/>30.4.22<br/>£</b> |
|----------------------------------|--|---|
| Depreciation - owned assets      | -  | 779                                     |
| Loss on disposal of fixed assets | 1,591  | -                                       |
| Independent examiner's fees      | <u>2,250</u>                                   | <u>3,576</u>                            |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**8. TOTAL RESOURCES EXPENDED**

|                                  | <b>Period<br/>1.5.22 to<br/>30.10.23<br/>£</b> | <b>Year<br/>Ended<br/>30.4.22<br/>£</b> |
|----------------------------------|--|---|
| <b>Charitable activities</b>     |  |   |
| Counsellors                      | 2,150  | 49,195                                  |
| Call handling                    | 3,183  | 5,613                                   |
| Safeguarding                     | -  | 480                                     |
| Supervision                      | -  | 1,490                                   |
| Administration support           | 19,880   | 137,390                                 |
| Wages and salaries               | 19,854   | 139,333                                 |
| Social security                  | -  | 12,094                                  |
| Pension contributions            | -  | 10,267                                  |
| Advertising                      | 539  | 600                                     |
| Independent examiner's fee       | 2,250  | 3,000                                   |
| Accountancy                      | 240  | 576                                     |
| Bank charges                     | 110  | 93                                      |
| Legal and professional fees      | 804  | 5,001                                   |
| Licences and subscriptions       | 310  | 209                                     |
| IT Software and Consumables      | -  | 2,818                                   |
| General expenses                 | -  | 618                                     |
| Staff training                   | -  | 619                                     |
| Telephone and internet           | 4,654  | 3,503                                   |
| Depreciation                     |  |   |
| Computer equipment               | -  | 374                                     |
| Fixtures, fittings and equipment | -  | 405                                     |
| Loss on Disposal of Fixed Assets | <u>1,591</u>                                   | <u>-</u>                                |
| <b>Total resources expended</b>  | <b><u><u>55,565</u></u></b>                    | <b><u><u>373,678</u></u></b>            |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**9. TANGIBLE FIXED ASSETS**

|                           | Fixtures,<br>fittings &<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|---------------------------|---|----------------------------|----------------|
| <b>COST:</b>              |   |                            |                |
| At 1 May 2022             | 2,162                                     | 1,122                      | 3,284          |
| Additions                 | -   | -                          | -              |
| Disposals                 | <u>(2,162)</u>                            | <u>(1,122)</u>             | <u>(3,284)</u> |
| <b>At 30 October 2023</b> | <u>-</u>                                  | <u>-</u>                   | <u>-</u>       |
| <b>DEPRECIATION:</b>      |   |                            |                |
| At 1 May 2022             |   |                            |                |
| Accumulated depreciation  | 945                                       | 748                        | 1,693          |
| Charge for the year       | -   | -                          | -              |
| Eliminated on disposal    | <u>(945)</u>                              | <u>(748)</u>               | <u>(1,693)</u> |
| <b>At 30 October 2023</b> | <u>-</u>                                  | <u>-</u>                   | <u>-</u>       |
| <b>NET BOOK VALUE:</b>    |   |                            |                |
| <b>At 30 October 2023</b> | <u>-</u>                                  | <u>-</u>                   | <u>-</u>       |
| At 30 April 2022          | <u>1,217</u>                              | <u>374</u>                 | <u>1,591</u>   |

**10. DEBTORS**

|                                | 2023<br>£ | 2022<br>£     |
|--------------------------------|-----------|---------------|
| Trade debtors                  | -         | -             |
| Prepayments and accrued income | <u>-</u>  | <u>36,043</u> |
|                                | <u>-</u>  | <u>26,239</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023<br>£ | 2022<br>£     |
|------------------------------|-----------|---------------|
| Trade creditors              | -         | 2,538         |
| Other creditors              | -         | 8,793         |
| Accruals and deferred income | <u>-</u>  | <u>5,076</u>  |
|                              | <u>-</u>  | <u>16,407</u> |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**12. MOVEMENT OF FUNDS**

|                           | Balance at<br>1 May 2022<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>30 October 2023<br>£ |
|---------------------------|-------------------------------|----------------------------|----------------------------|----------------|------------------------------------|
| <b>Unrestricted funds</b> |                               |                            |                            |                |                                    |
| General free reserves     | 21,735                        | 32,238                     | (53,973)                   | -              | -                                  |
| Unrestricted fixed assets | 1,591                         | -                          | (1,591)                    | -              | -                                  |
|                           | <hr/>                         | <hr/>                      | <hr/>                      | <hr/>          | <hr/>                              |
| <b>Total funds</b>        | <u>23,326</u>                 | <u>32,238</u>              | <u>(55,564)</u>            | <u>-</u>       | <u>-</u>                           |

*Comparative balances for the year ended 30 April 2022:*

|                           | Balance at<br>1 May 2021<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>30 April 2022<br>£ |
|---------------------------|-------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| <b>Unrestricted funds</b> |                               |                            |                            |                |                                  |
| General free reserves     | 83,202                        | 311,432                    | (372,899)                  | -              | 21,735                           |
| Unrestricted fixed assets | 2,370                         | -                          | (779)                      | -              | 1,591                            |
|                           | <hr/>                         | <hr/>                      | <hr/>                      | <hr/>          | <hr/>                            |
| <b>Total funds</b>        | <u>85,572</u>                 | <u>311,432</u>             | <u>(373,678)</u>           | <u>-</u>       | <u>23,326</u>                    |

**UNRESTRICTED FUNDS:**

**General**

This represents funds which have been accumulated for the general purposes of the charity.

**Unrestricted fixed assets**

This represents unrestricted funds held as fixed assets and are not readily available.

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**13. ALLOCATION OF THE CHARITY NET ASSETS**

The net assets are held for the various funds as follows:

|                             | <b>Fixed<br/>Assets<br/>£</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Long-term<br/>Liabilities<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------|-------------------------------|-------------------------------------|--|--------------------|
| Unrestricted funds: general | -                             | -                                   | -                                      | -                  |
| Restricted funds            | -                             | -                                   | -                                      | -                  |
|                             | <hr/>                         | <hr/>                               | <hr/>                                  | <hr/>              |
| Total                       | <u>-</u>                      | <u>-</u>                            | <u>-</u>                               | <u>-</u>           |

*Prior year net assets held for the various funds were as follows:*

|                             | <b>Fixed<br/>Assets<br/>£</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Long-term<br/>Liabilities<br/>£</b> | <b>Total<br/>£</b>   |
|-----------------------------|-------------------------------|-------------------------------------|--|----------------------|
| Unrestricted funds: general | 1,591                         | 21,736                              | -                                      | <b>23,327</b>        |
| Restricted funds            | -                             | -                                   | -                                      | -                    |
|                             | <hr/>                         | <hr/>                               | <hr/>                                  | <hr/>                |
| Total                       | <u>1,591</u>                  | <u>21,736</u>                       | <u>-</u>                               | <u><b>23,327</b></u> |

**14. STATUS OF COMPANY**

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

**15. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the period (2022: None).

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 OCTOBER 2023**

**16. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Note | Unrestricted<br>£   | Restricted<br>£ | Total<br>2022<br>£   |
|------------------------------------|------|---------------------|-----------------|----------------------|
| <b>INCOME FROM:</b>                |      |                     |                 |                      |
| <b>Donations and legacies</b>      |      |                     |                 |                      |
| Donations, grants and legacies     | 2    | 311,431             | -               | 311,431              |
| <b>Investments</b>                 | 3    | -                   | -               | -                    |
|                                    |      | <u>311,431</u>      | <u>-</u>        | <u>311,431</u>       |
| <b>TOTAL INCOME</b>                |      |                     |                 |                      |
| <b>EXPENDITURE ON:</b>             |      |                     |                 |                      |
| <b>Raising funds</b>               |      | 93                  | -               | 93                   |
| <b>Charitable activities</b>       |      | 373,585             | -               | 373,585              |
|                                    |      | <u>373,678</u>      | <u>-</u>        | <u>373,678</u>       |
| <b>TOTAL EXPENDITURE</b>           | 8    | <u>373,678</u>      | <u>-</u>        | <u>373,678</u>       |
| <b>NET EXPENDITURE</b>             |      |                     |                 |                      |
|                                    |      | (62,247)            | -               | (62,247)             |
| Transfers between funds            |      | -                   | -               | -                    |
|                                    |      | <u>-</u>            | <u>-</u>        | <u>-</u>             |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>(62,247)</b>     | <b>-</b>        | <b>(62,247)</b>      |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                     |                 |                      |
| Total funds brought forward        |      | 85,572              | -               | 85,572               |
|                                    |      | <u>85,572</u>       | <u>-</u>        | <u>85,572</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>3,326</b>        | <b>-</b>        | <b>23,326</b>        |
|                                    |      | <u><u>3,326</u></u> | <u><u>-</u></u> | <u><u>23,326</u></u> |

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those stated above.

**NATIONAL BEREAVEMENT PARTNERSHIP**

England & Wales - Charity number 1189517

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# Accounts

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**NATIONAL BEREAVEMENT PARTNERSHIP**  
(A Company Limited by Guarantee)

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**Company Number: 12554616**  
**Charity Number: 1189517**

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

|  | <b>Page</b> |
|--|-------------|
| <b>Charity Information</b>               | <b>1</b>    |
| <b>Report of the Trustees</b>            | <b>2</b>    |
| <b>Independent Examiner's Report</b>     | <b>5</b>    |
| <b>Statement of Financial Activities</b> | <b>6</b>    |
| <b>Balance Sheet</b>                     | <b>7</b>    |
| <b>Statement of Cash Flows</b>           | <b>8</b>    |
| <b>Notes to the Financial Statements</b> | <b>9</b>    |

## NATIONAL BEREAVEMENT PARTNERSHIP

### CHARITY INFORMATION FOR THE YEAR ENDED 30 APRIL 2022

|                              |  |  |
|------------------------------|--|--|
| <b>BOARD OF TRUSTEES:</b>    | R A Lissack KC (Chairman)<br>Lord K F Bilimoria CBE DL FCA<br>Baroness T C D Grey-Thompson DBE DL<br>Dr J R Gayner<br>S Orchard<br>S R Phillips<br>J Ryall<br>M-A Franklin | - resigned 28 February 2023<br>- resigned 28 February 2023<br>- resigned 28 February 2023<br>- resigned 28 February 2023<br>- resigned 28 February 2023<br>- resigned 28 February 2023<br>- appointed 12 May 2021<br>and resigned 28 February 2023 |
| <b>SECRETARY:</b>            | S Orchard  | - resigned 28 February 2023  |
| <b>EXECUTIVE TEAM:</b>       | M Willis MBE (Chief Executive Officer)<br>B Daly (Chief Operating Officer)   | - up to 31 March 2023<br>- up to 31 March 2023   |
| <b>REGISTERED OFFICE:</b>    | Windover House<br>St. Ann Street<br>Salisbury<br>SP1 2DR   |  |
| <b>COMPANY NUMBER:</b>       | 12554616   |  |
| <b>CHARITY NUMBER:</b>       | 1189517  |  |
| <b>INDEPENDENT EXAMINER:</b> | T Austreng FCA CTA<br>Fawcetts LLP<br>Chartered Accountants<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR   |  |
| <b>BANKERS:</b>              | Barclays Bank plc<br>326-328 High Holborn<br>London<br>WC1V 7PE  |  |

## **NATIONAL BEREAVEMENT PARTNERSHIP**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

The trustees (who are also directors of the charitable company for the purposes of company law) present their first annual report, together with the independently examined financial statements of the charitable company for the year ended 30 April 2022 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

National Bereavement Partnership was incorporated on 14 April 2020. The company is registered with the Charity Commission for England and Wales (registration number 1189517). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 12554616). The company passed a special resolution on 11 May 2020 changing its name from National Bereavement Partnership Ltd to National Bereavement Partnership. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member. The company's Memorandum and Articles of Association being adopted by special resolution dated 11 May 2020 replaced the previous version dated 14 April 2020.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

#### **CHARITABLE OBJECTS**

The principal Objects of the charity, as set out in its Memorandum and Articles of Association, are:

- To prevent and/or relieve the mental and physical distress of those in the United Kingdom suffering mental illness, bereavement, or loss, primarily (but not exclusively) caused by the COVID-19 pandemic, through the provision of information, advice and support, and, where identified, counselling.
- To advance the education of the public in issues surrounding bereavement or loss primarily (but not exclusively) arising from the COVID-19 pandemic through (but not limited to) the provision of information, working with NHS Trusts and other relevant organisations and the provision of training for persons who wish to work with and support the bereaved.
- To assist Government and key stakeholders through developing policies and the dissemination of information to all relevant parties.
- Develop further, a sustainable platform for continued and regular funding for the National Bereavement Partnership's current and ongoing work and future development.

Continued on page 3

## NATIONAL BEREAVEMENT PARTNERSHIP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Continued from page 2

#### CHAIRMAN'S REPORT (INCLUDING SIGNIFICANT ACTIVITIES)

Having started in the raw terrifying chaos of COVID in the Spring of 2020, and continued during the year ended 30 April 2022, we have taken the difficult decision in February 2023 to close.

The reason is singular: money. Like so many others in the charitable sector we have faced blow after blow to philanthropy which has sucked out the oxygen - pandemic, cost of living crisis, natural disaster in Pakistan, natural disasters in Turkey and Syria and the unnatural disaster of Russia's invasion of Ukraine. Each has taken the world's attention and its resources and left us with no choice but to close.

This is despite the enormous support we have received since inception from all of those who donated sums large and small and always for the greater good.

To you all I express my heartfelt thanks on behalf of the silent you served and saved and despite the fact that need for our services has not abated. The fact is we cannot service those needs anymore.

May I take this opportunity to salute our army of 100 volunteers who gave of themselves utterly selflessly. Their resolve, through taking hundreds of calls born of hard-core grief was remarkable. They stood strong and resolute, led by our CEO Michaela and COO Brenda who shun gratification but who must be recognised.

But for them there would have been no charity.

And here are the statistics:

- 25,000 people helped through the phone lines, messaging, and e-mails - our youngest caller was 7 years old and our oldest 93. We reached every corner of society;
- 1,600 hours of straight befriending / listening of and to the lonely and the lost; and
- 8,500 hours of professional counselling provided free to the clients.

Every single one of us who made all this possible can say "*I stood up to be counted, I tried to make a difference*" and in the end none of us can say more than that.

Thank you

**R A Lissack KC**  
Trustee

Continued on page 4

## NATIONAL BEREAVEMENT PARTNERSHIP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Continued from page 4

#### **Public Benefit**

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

#### **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources for the year were £311,432 (2021: £653,424). This includes donations of £311,131. Total outgoing resources for the year were £373,678 (2021: £567,852). This includes the costs of counselling support, providing the necessary clinical supervision to the helpline volunteers, staff training, and administrative support. This resulted in a net deficit for the year of £62,246 (2021: £85,572 surplus). The cash position at the end of the year was £2,100 (2021: £65,779).

#### **Reserves Policy**

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely.

At 30 April 2022 free reserves amounted to £21,736.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD OF TRUSTEES:**

**R A Lissack KC** - Chairman  
Trustee

25 April 2023

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF NATIONAL BEREAVEMENT PARTNERSHIP**  
**FOR THE YEAR ENDED 30 APRIL 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2022 which are set out on pages 6 to 17.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in Section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I draw attention to Note 18 to the accounts regarding post balance sheet events. I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

T Austreng FCA CTA  
Member of the Institute of Chartered Accountants in England and Wales  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

27 April 2023

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

|                                    | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|-------------------|-----------------|--------------------|--------------------|
| <b>INCOME FROM:</b>                |      |                   |                 |                    |                    |
| <b>Donations and legacies</b>      |      |                   |                 |                    |                    |
| Donations, grants and legacies     | 2    | 311,431           | -               | 311,431            | 653,424            |
| <b>Investments</b>                 | 3    | 1                 | -               | 1                  | -                  |
|                                    |      |                   |                 |                    |                    |
| <b>TOTAL INCOME</b>                |      | 311,432           | -               | 311,432            | 653,424            |
| <b>EXPENDITURE ON:</b>             |      |                   |                 |                    |                    |
| <b>Raising funds</b>               |      | -                 | -               | -                  | 953                |
| <b>Charitable activities</b>       |      | 373,678           | -               | 373,678            | 566,899            |
|                                    |      |                   |                 |                    |                    |
| <b>TOTAL EXPENDITURE</b>           | 8    | 373,678           | -               | 373,678            | 567,852            |
| <b>NET (EXPENDITURE) / INCOME</b>  |      | (62,246)          | -               | (62,246)           | 85,572             |
| Transfers between funds            |      | -                 | -               | -                  | -                  |
|                                    |      |                   |                 |                    |                    |
| <b>NET MOVEMENT IN FUNDS</b>       |      | (62,246)          | -               | (62,246)           | 85,572             |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                   |                 |                    |                    |
| Total funds brought forward        |      | 85,572            | -               | 85,572             | -                  |
|                                    |      |                   |                 |                    |                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | 23,327            | -               | 23,327             | 85,572             |

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those stated above.

The notes form part of these financial statements

**NATIONAL BEREAVEMENT PARTNERSHIP (REGISTERED NUMBER: 12554616)**

**BALANCE SHEET**

**30 APRIL 2022**

|  | Note | 2022<br>£            | 2021<br>£            |
|--|------|----------------------|----------------------|
| <b>FIXED ASSETS:</b>                         |      |                      |                      |
| Tangible fixed assets                        | 9    | 1,591                | 2,370                |
| <b>CURRENT ASSETS:</b>                       |      |                      |                      |
| Debtors                                      | 10   | 36,043               | 26,239               |
| Cash at bank and in hand                     |      | <u>2,100</u>         | <u>65,779</u>        |
| <b>TOTAL CURRENT ASSETS</b>                  |      | 38,143               | 92,018               |
| <b>LIABILITIES</b>                           |      |                      |                      |
| Creditors: Amounts due within one year       | 11   | <u>(16,407)</u>      | <u>(8,816)</u>       |
| <b>NET CURRENT ASSETS</b>                    |      | <u>21,736</u>        | <u>83,202</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 13   | <u><b>23,327</b></u> | <u><b>85,572</b></u> |
| <b>FUNDS</b>                                 |      |                      |                      |
| Unrestricted funds: general                  | 12   | 23,327               | 85,572               |
| Restricted funds                             | 12   | -                    | -                    |
| <b>TOTAL CHARITY FUNDS</b>                   |      | <u><b>23,327</b></u> | <u><b>85,572</b></u> |

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 25 April 2023 and were signed on its behalf by:

**R A Lissack KC** - Chairman  
Trustee

The notes form part of these financial statements

**NATIONAL BEREAVEMENT PARTNERSHIP**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 APRIL 2022**

|   | Notes | <b>2022</b><br>£    | <b>2021</b><br>£     |
|---|-------|---------------------|----------------------|
| <b>Net cash flow from operating activities</b>    | (a)   | (63,679)            | 69,062               |
| <b>Cash flows from investing activities</b>       |       |                     |                      |
| Payments to acquire tangible fixed assets         |       | -                   | (3,284)              |
|   |       | <hr/>               | <hr/>                |
| <b>Net cash flow from investing activities</b>    |       | -                   | (3,284)              |
| <b>Net decrease in cash and cash equivalents</b>  |       | (63,679)            | 65,779               |
| <b>Cash and cash equivalents at 1 May 2021</b>    |       | 65,779              | -                    |
|   |       | <hr/>               | <hr/>                |
| <b>Cash and cash equivalents at 30 April 2022</b> | (b)   | <b><u>2,100</u></b> | <b><u>65,779</u></b> |

**a) Reconciliation of net income to net cash flow from operating activities**

|   |  | <b>2022</b><br>£       | <b>2021</b><br>£     |
|---|--|------------------------|----------------------|
| Net income for the year as per the Statement of Financial Activ |  | (62,246)               | 85,572               |
| Depreciation of tangible fixed assets                           |  | 779                    | 914                  |
| Increase in debtors   |  | (9,804)                | (26,239)             |
| Increase in creditors   |  | 7,592                  | 8,815                |
|   |  | <hr/>                  | <hr/>                |
| <b>Net cash flow from operating activities</b>                  |  | <b><u>(63,679)</u></b> | <b><u>69,062</u></b> |

**b) Cash and cash equivalents consists of:**

|   |  |                     |                      |
|---|--|---------------------|----------------------|
| Cash at bank and in hand                          |  | 2,100               | 65,779               |
|   |  | <hr/>               | <hr/>                |
| <b>Cash and cash equivalents at 30 April 2022</b> |  | <b><u>2,100</u></b> | <b><u>65,779</u></b> |

The charity has no borrowings or obligations under finance leases therefore a reconciliation of net debt has not been provided.

The notes form part of these financial statements

# NATIONAL BEREAVEMENT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2022

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

National Bereavement Partnership is a company limited by guarantee incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared on a going concern basis. Attention is drawn to Note 18 to the financial statements. The financial statements are presented in Sterling (£) which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

## NATIONAL BEREAVEMENT PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30 APRIL 2022

#### 1. ACCOUNTING POLICIES continued

##### Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                                  |                        |
|----------------------------------|------------------------|
| Computer equipment               | - 33% on cost          |
| Fixtures, fittings and equipment | - 25% reducing balance |

##### Debtors

Debtors are measured at their recoverable amounts.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

#### 2. DONATIONS AND LEGACIES

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Donations, grants and legacies</b>    |                                    |                                  |                             |                             |
| Donations                                | 202,165                            | -                                | 202,165                     | 57,396                      |
| Donations via Virgin Money Giving        | 71,385                             | -                                | 71,385                      | 237,689                     |
| Donations via Just Giving                | 9,779                              | -                                | 9,779                       | -                           |
| Gift Aid receivable                      | 27,802                             | -                                | 27,802                      | 26,239                      |
| Department of Health & Social Care grant | -                                  | -                                | -                           | 329,000                     |
| Training income                          | 300                                | -                                | 300                         | 3,100                       |
| <b>Total</b>                             | <b>311,431</b>                     | <b>-</b>                         | <b>311,431</b>              | <b>653,424</b>              |

## NATIONAL BEREAVEMENT PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30 APRIL 2022

#### 3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from interest bearing deposit accounts.

#### 4. TAXATION

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### 5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The charity considers its key management personnel comprise the trustees, the Chief Executive Officer and the Chief Operating Officer. Key management personnel received total remuneration of £102,667 (2021: £112,000) and pension contributions of £10,267 (2021: £8,300).

The trustees neither received nor waived any remuneration during the year (2021: None).

The trustees did not have any expenses reimbursed during the year (2021: None).

#### 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

|                                    | 2022<br>No.    | 2021<br>No.    |
|------------------------------------|----------------|----------------|
| Management                         | 2              | 2              |
| Administration                     | <u>2</u>       | <u>2</u>       |
|                                    | <u>4</u>       | <u>4</u>       |
|                                    | 2022<br>£      | 2021<br>£      |
| Wages and salaries                 | 139,333        | 150,359        |
| Social security                    | 12,094         | 10,557         |
| Defined contribution pension costs | <u>10,267</u>  | <u>8,400</u>   |
|                                    | <u>161,694</u> | <u>169,316</u> |

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

#### 7. NET (OUTGOING) / INCOMING RESOURCES

Net (outgoing) / incoming resources are stated after charging:

|                             | 2022<br>£    | 2021<br>£    |
|-----------------------------|--------------|--------------|
| Depreciation - owned assets | 779          | 914          |
| Independent examiner's fees | <u>3,000</u> | <u>3,000</u> |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

**8. TOTAL RESOURCES EXPENDED**

|   | <b>2022</b>           | <b>2021</b>           |
|---|-----------------------|-----------------------|
|   | <b>£</b>              | <b>£</b>              |
| <b>Raising funds</b>                            |                       |                       |
| Online donations - platform and processing fees | -                     | 953                   |
|   | <hr/>                 | <hr/>                 |
| <b>Charitable activities</b>                    |                       |                       |
| Counsellors                                     | 49,195                | 181,530               |
| Call handling                                   | 5,613                 | 12,392                |
| Safeguarding                                    | 480                   | 1,500                 |
| Supervision                                     | 1,490                 | 12,430                |
| Administration support                          | 137,390               | 99,274                |
| Wages and salaries                              | 139,333               | 150,359               |
| Social security                                 | 12,094                | 10,557                |
| Pension contributions                           | 10,267                | 8,400                 |
| Advertising                                     | 600                   | 7,927                 |
| Independent examiner's fee                      | 3,000                 | 3,000                 |
| Accountancy                                     | 576                   | 2,538                 |
| Bank charges                                    | 93                    | -                     |
| Legal and professional fees                     | 5,001                 | 4,950                 |
| Licences and subscriptions                      | 209                   | 184                   |
| IT Software and Consumables                     | 2,818                 | -                     |
| General expenses                                | 618                   | -                     |
| Motor expenses                                  | -                     | 1,036                 |
| Printing and stationery                         | -                     | 469                   |
| Staff training                                  | 619                   | 65,375                |
| Telephone and internet                          | 3,503                 | 4,064                 |
| Depreciation                                    |                       |                       |
| Computer equipment                              | 374                   | 374                   |
| Fixtures, fittings and equipment                | 405                   | 540                   |
|   | <hr/>                 | <hr/>                 |
|   | <b>373,678</b>        | <b>566,899</b>        |
|   | <hr/>                 | <hr/>                 |
| <b>Total resources expended</b>                 | <b><u>373,678</u></b> | <b><u>567,852</u></b> |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

|   |   |                                     |                      |
|---|---|-------------------------------------|----------------------|
| <b>9. TANGIBLE FIXED ASSETS</b>                           | <b>Fixtures,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Computer<br/>equipment<br/>£</b> | <b>Total<br/>£</b>   |
| <b>COST:</b>  |   |                                     |                      |
| At 1 May 2021   | 1,122   | 2,162                               | 3,284                |
| Additions   | -   | -                                   | -                    |
| Disposals   | -   | -                                   | -                    |
|   | <hr/>   | <hr/>                               | <hr/>                |
| <b>At 30 April 2022</b>                                   | <b>1,122</b>  | <b>2,162</b>                        | <b>3,284</b>         |
|   | <hr/>   | <hr/>                               | <hr/>                |
| <b>DEPRECIATION:</b>                                      |   |                                     |                      |
| At 1 May 2021   |   |                                     |                      |
| Accumulated depreciation                                  | 374   | 540                                 | 914                  |
| Charge for the year                                       | 374   | 405                                 | 779                  |
| Eliminated on disposal                                    | -   | -                                   | -                    |
|   | <hr/>   | <hr/>                               | <hr/>                |
| <b>At 30 April 2022</b>                                   | <b>748</b>  | <b>945</b>                          | <b>1,693</b>         |
|   | <hr/>   | <hr/>                               | <hr/>                |
| <b>NET BOOK VALUE:</b>                                    |   |                                     |                      |
| <b>At 30 April 2022</b>                                   | <b><u>374</u></b>                                       | <b><u>1,217</u></b>                 | <b><u>1,591</u></b>  |
| At 30 April 2021  | <u>748</u>  | <u>1,622</u>                        | <u>2,370</u>         |
|   | <hr/>   | <hr/>                               | <hr/>                |
| <b>10. DEBTORS</b>  |   | <b>2022<br/>£</b>                   | <b>2021<br/>£</b>    |
| Trade debtors   |   | -                                   | -                    |
| Prepayments and accrued income                            |   | 36,043                              | 26,239               |
|   |   | <hr/>                               | <hr/>                |
|   |   | <b><u>36,043</u></b>                | <b><u>26,239</u></b> |
|   |   | <hr/>                               | <hr/>                |
| <b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> |   | <b>2022<br/>£</b>                   | <b>2021<br/>£</b>    |
| Trade creditors   |   | 2,538                               | 2,538                |
| Other creditors   |   | 8,793                               | 3,278                |
| Accruals and deferred income                              |   | 5,076                               | 3,000                |
|   |   | <hr/>                               | <hr/>                |
|   |   | <b><u>16,407</u></b>                | <b><u>8,816</u></b>  |
|   |   | <hr/>                               | <hr/>                |

NATIONAL BEREAVEMENT PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

12. MOVEMENT OF FUNDS

|                                    | Balance at<br>1 May 2021<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>30 April 2022<br>£ |
|------------------------------------|-------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| <b>Unrestricted funds</b>          |                               |                            |                            |                |                                  |
| General free reserves              | 83,202                        | 311,433                    | (372,899)                  | -              | 21,736                           |
| Unrestricted fixed assets          | 2,370                         | -                          | (779)                      | -              | 1,591                            |
|                                    | <u>85,572</u>                 | <u>311,433</u>             | <u>(373,678)</u>           | <u>-</u>       | <u>23,327</u>                    |
| <b>Restricted funds</b>            |                               |                            |                            |                |                                  |
| Department of Health & Social Care | -                             | -                          | -                          | -              | -                                |
|                                    | <u>-</u>                      | <u>-</u>                   | <u>-</u>                   | <u>-</u>       | <u>-</u>                         |
| <b>Total funds</b>                 | <u>85,572</u>                 | <u>311,433</u>             | <u>(373,678)</u>           | <u>-</u>       | <u>23,327</u>                    |

Comparative balances for the period ended 30 April 2021:

|                                    | Balance at<br>14 April<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>30 April 2021<br>£ |
|------------------------------------|-----------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| <b>Unrestricted funds</b>          |                             |                            |                            |                |                                  |
| General free reserves              | -                           | 321,140                    | (237,938)                  | -              | 83,202                           |
| Unrestricted fixed assets          | -                           | 3,284                      | (914)                      | -              | 2,370                            |
|                                    | <u>-</u>                    | <u>324,424</u>             | <u>(238,852)</u>           | <u>-</u>       | <u>85,572</u>                    |
| <b>Restricted funds</b>            |                             |                            |                            |                |                                  |
| Department of Health & Social Care | -                           | 329,000                    | (329,000)                  | -              | -                                |
|                                    | <u>-</u>                    | <u>329,000</u>             | <u>(329,000)</u>           | <u>-</u>       | <u>-</u>                         |
| <b>Total funds</b>                 | <u>-</u>                    | <u>653,424</u>             | <u>(567,852)</u>           | <u>-</u>       | <u>85,572</u>                    |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

**12. MOVEMENT OF FUNDS (continued)**

**UNRESTRICTED FUNDS:**

**General**

This represents funds which have been accumulated for the general purposes of the charity.

**Unrestricted fixed assets**

This represents unrestricted funds held as fixed assets and are not readily available.

**RESTRICTED FUNDS:**

**Department of Health & Social Care**

This represents grants received during the period ended 30 April 2021 from the Department of Health & Social Care to support the charity's helpline and provide clinical supervision to the helpline volunteers. The grant was fully utilised during that period.

**13. ALLOCATION OF THE CHARITY NET ASSETS**

The net assets are held for the various funds as follows:

|                             | <b>Fixed<br/>Assets<br/>£</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Long-term<br/>Liabilities<br/>£</b> | <b>Total<br/>£</b>   |
|-----------------------------|-------------------------------|-------------------------------------|--|----------------------|
| Unrestricted funds: general | 1,591                         | 21,736                              | -                                      | <b>23,327</b>        |
| Restricted funds            | -                             | -                                   | -                                      | -                    |
|                             | <hr/>                         | <hr/>                               | <hr/>                                  | <hr/>                |
| Total                       | <u>1,591</u>                  | <u>21,736</u>                       | <u>-</u>                               | <u><b>23,327</b></u> |

*Prior period net assets held for the various funds were as follows:*

|                             | <b>Fixed<br/>Assets<br/>£</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Long-term<br/>Liabilities<br/>£</b> | <b>Total<br/>£</b>   |
|-----------------------------|-------------------------------|-------------------------------------|--|----------------------|
| Unrestricted funds: general | 2,370                         | 83,202                              | -                                      | <b>85,572</b>        |
| Restricted funds            | -                             | -                                   | -                                      | -                    |
|                             | <hr/>                         | <hr/>                               | <hr/>                                  | <hr/>                |
| Total                       | <u>2,370</u>                  | <u>83,202</u>                       | <u>-</u>                               | <u><b>85,572</b></u> |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**14. OPERATING LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                 | <b>2022</b><br><b>£</b> |
|-----------------|-------------------------|
| Within one year | <u><u>-</u></u>         |

**15. CAPITAL COMMITMENTS**

|   | <b>2022</b><br><b>£</b> |
|---|-------------------------|
| Contracted but not provided for in these financial statements | <u><u>-</u></u>         |

**16. STATUS OF COMPANY**

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

**17. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2021: None).

**18. POST BALANCE SHEET EVENTS**

In February 2023 the trustees took the difficult decision to close the charity. Further details can be found in the Report of the Trustees.

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**19. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|-------------------|-----------------|--------------------|
| <b>INCOME FROM:</b>                |      |                   |                 |                    |
| <b>Donations and legacies</b>      |      |                   |                 |                    |
| Donations, grants and legacies     | 2    | 324,424           | 329,000         | 653,424            |
| <b>Investments</b>                 | 3    | -                 | -               | -                  |
|                                    |      | <hr/>             | <hr/>           | <hr/>              |
| <b>TOTAL INCOME</b>                |      | <b>324,424</b>    | <b>329,000</b>  | <b>653,424</b>     |
| <b>EXPENDITURE ON:</b>             |      |                   |                 |                    |
| <b>Raising funds</b>               |      | 953               | -               | 953                |
| <b>Charitable activities</b>       |      | 237,899           | 329,000         | 566,899            |
|                                    |      | <hr/>             | <hr/>           | <hr/>              |
| <b>TOTAL EXPENDITURE</b>           | 8    | <b>238,852</b>    | <b>329,000</b>  | <b>567,852</b>     |
| <b>NET INCOME</b>                  |      | 85,572            | -               | 85,572             |
| Transfers between funds            |      | -                 | -               | -                  |
|                                    |      | <hr/>             | <hr/>           | <hr/>              |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>85,572</b>     | <b>-</b>        | <b>85,572</b>      |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                   |                 |                    |
| Total funds brought forward        |      | -                 | -               | -                  |
|                                    |      | <hr/>             | <hr/>           | <hr/>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>85,572</b>     | <b>-</b>        | <b>85,572</b>      |
|                                    |      | <hr/> <hr/>       | <hr/> <hr/>     | <hr/> <hr/>        |

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those stated above.

**NATIONAL BEREAVEMENT PARTNERSHIP**

England & Wales - Charity number 1189517

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# Accounts

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**NATIONAL BEREAVEMENT PARTNERSHIP  
(A Company Limited by Guarantee)**

**REPOST OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2021**

**Company Number: 12554616**

**Charity Number: 1110481**

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2021**

|  | <b>Page</b> |
|--|-------------|
| <b>Charity Information</b>               | <b>1</b>    |
| <b>Report of the Trustees</b>            | <b>2</b>    |
| <b>Independent Examiner's Report</b>     | <b>4</b>    |
| <b>Statement of Financial Activities</b> | <b>5</b>    |
| <b>Balance Sheet</b>                     | <b>6</b>    |
| <b>Statement of Cash Flows</b>           | <b>7</b>    |
| <b>Notes to the Financial Statements</b> | <b>8</b>    |

## NATIONAL BEREAVEMENT PARTNERSHIP

### CHARITY INFORMATION

FOR THE PERIOD ENDED 30 APRIL 2021

|                              |  |  |
|------------------------------|--|--|
| <b>BOARD OF TRUSTEES:</b>    | R A Lissack QC (Chairman)<br>Lord K F Bilimoria CBE DL FCA<br>Baroness T C D Grey-Thompson DBE DL<br>Dr J R Gayner<br>S Orchard<br>S R Phillips<br>J Ryall<br>M-A Franklin | - appointed 11 May 2020<br>- appointed 11 May 2020<br>- appointed 11 May 2020<br>- appointed 14 April 2020<br>- appointed 14 April 2020<br>- appointed 11 May 2020<br>- appointed 14 October 2020<br>- appointed 12 May 2021 |
| <b>SECRETARY:</b>            | S Orchard  | - appointed 14 April 2020  |
| <b>EXECUTIVE TEAM:</b>       | M Willis MBE (Chief Executive Officer)<br>B Daly (Chief Operating Officer)   |  |
| <b>REGISTERED OFFICE:</b>    | Windover House<br>St. Ann Street<br>Salisbury<br>SP1 2DR   |  |
| <b>COMPANY NUMBER:</b>       | 12554616   |  |
| <b>CHARITY NUMBER:</b>       | 1189517  |  |
| <b>INDEPENDENT EXAMINER:</b> | T Austreng FCA CTA<br>Fawcetts LLP<br>Chartered Accountants<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR   |  |
| <b>BANKERS:</b>              | Barclays Bank plc<br>326-328 High Holborn<br>London<br>WC1V 7PE  |  |

# NATIONAL BEREAVEMENT PARTNERSHIP

## REPORT OF THE TRUSTEES

### FOR THE PERIOD ENDED 30 APRIL 2021

The trustees (who are also directors of the charitable company for the purposes of company law) present their first annual report, together with the independently examined financial statements of the charitable company for the period ended 30 April 2021 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

National Bereavement Partnership was incorporated on 14 April 2020. The company is registered with the Charity Commission for England and Wales (registration number 1189517). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 12554616). The company passed a special resolution on 11 May 2020 changing its name from National Bereavement Partnership Ltd to National Bereavement Partnership. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member. The company's Memorandum and Articles of Association being adopted by special resolution dated 11 May 2020 replaced the previous version dated 14 April 2020.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable Objects**

The principal Objects of the charity, as set out in its Memorandum and Articles of Association, are:

- To prevent and/or relieve the mental and physical distress of those in the United Kingdom suffering mental illness, bereavement, or loss, primarily (but not exclusively) caused by the COVID-19 pandemic, through the provision of information, advice and support, and, where identified, counselling.
- To advance the education of the public in issues surrounding bereavement or loss primarily (but not exclusively) arising from the COVID-19 pandemic through (but not limited to) the provision of information, working with NHS Trusts and other relevant organisations and the provision of training for persons who wish to work with and support the bereaved.
- To assist Government and key stakeholders through developing policies and the dissemination of information to all relevant parties.
- Develop further, a sustainable platform for continued and regular funding for the National Bereavement Partnership's current and ongoing work and future development.

##### **Significant Activities**

During the year, National Bereavement Partnership [NBP] provided over 6,500 hours of emotional support by highly trained operators, free to the end user. Many of those contacting the service are at breaking point, their emotional resistance is low, and loneliness is suffocating. The NBP throughout the year has provided a lifeline for the vulnerable, helped them on the road to emotional wellbeing and reduced numbers contacting GP's and hospitals, thus assisting in reducing the pressure on the NHS.

Continued on page 3

# NATIONAL BEREAVEMENT PARTNERSHIP

## REPORT OF THE TRUSTEES

### FOR THE PERIOD ENDED 30 APRIL 2021

Continued from page 2

#### OBJECTIVES AND ACTIVITIES (continued)

##### Significant Activities (continued)

In addition, NBP has worked closely with the NHS and relevant sector support teams where needed. Increasingly throughout the year, many of those contacting the service demonstrated other complexities with regards to ambiguous loss. Many were turning to medication, alcohol, and drugs as support and displaying thoughts of suicidal ideation. The team successfully dealt with the associated impact of these complexities, in order to address the very real and deep emotions that the impact grief has, following the death of a loved

In the first quarter of the year, it became apparent that there was another category of vulnerable people contacting the helpline. They were lonely or alone, needed to talk and to be listened to, but they were not in need of counselling. The NBP befriending service was launched as a direct response. This service provides 12 sessions with someone experienced in bereavement or allied sector. The befriender calls the client each week to be a support and chat about life in general.

##### Public Benefit

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

#### FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources for the year were £653,424. This includes the £329,000 grant from the Department of Health and Social Care, together with £237,689 (before Gift Aid) received from the Virgin Money Giving online portal which provided a valuable source of donations throughout the period. Total outgoing resources for the year were £567,852. This includes the costs of counselling support, providing the necessary clinical supervision to the helpline volunteers, staff training, and administrative support. Net income for the period of £85,572 was achieved. The cash position at the end of the year was £65,779.

##### Reserves Policy

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. The required reserves equate to between £80,000 and £160,000. At 30 April 2021 free reserves amounted to £83,202. The trustees continue to explore ways in which to generate free reserves.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### ON BEHALF OF THE BOARD OF TRUSTEES:

  
R A Lissack QC - Chairman  
Trustee

24 November 2021

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF NATIONAL BEREAVEMENT PARTNERSHIP**  
**FOR THE PERIOD ENDED 30 APRIL 2021**

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 April 2021 which are set out on pages 5 to 15.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

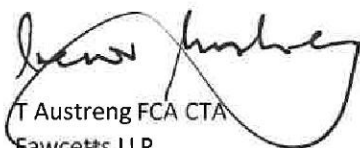
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed by examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



T Austreng FCA CTA  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

Date: 21/12/21

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 30 APRIL 2021**

|                                    | Note | Unrestricted<br>£    | Restricted<br>£ | Total<br>2021<br>£   |
|------------------------------------|------|----------------------|-----------------|----------------------|
| <b>INCOME FROM:</b>                |      |                      |                 |                      |
| <b>Donations and legacies</b>      |      |                      |                 |                      |
| Donations, grants and legacies     | 2    | 324,424              | 329,000         | 653,424              |
| <b>Investments</b>                 | 3    | -                    | -               | -                    |
| <b>TOTAL INCOME</b>                |      | <u>324,424</u>       | <u>329,000</u>  | <u>653,424</u>       |
| <b>EXPENDITURE ON:</b>             |      |                      |                 |                      |
| <b>Raising funds</b>               |      | 953                  | -               | 953                  |
| <b>Charitable activities</b>       |      | 237,899              | 329,000         | 566,899              |
| <b>TOTAL EXPENDITURE</b>           | 8    | <u>238,852</u>       | <u>329,000</u>  | <u>567,852</u>       |
| <b>NET INCOME</b>                  |      | 85,572               | -               | 85,572               |
| Transfers between funds            |      | -                    | -               | -                    |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <u>85,572</u>        | <u>-</u>        | <u>85,572</u>        |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                      |                 |                      |
| Total funds brought forward        |      | -                    | -               | -                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <u><u>85,572</u></u> | <u><u>-</u></u> | <u><u>85,572</u></u> |

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those stated above.

The notes form part of these financial statements

NATIONAL BEREAVEMENT PARTNERSHIP (REGISTERED NUMBER: 12554616)

BALANCE SHEET

30 APRIL 2021

|  | Note | 2021<br>£            |
|--|------|----------------------|
| <b>FIXED ASSETS:</b>                         |      |                      |
| Tangible fixed assets                        | 9    | 2,370                |
| <b>CURRENT ASSETS:</b>                       |      |                      |
| Debtors                                      | 10   | 26,239               |
| Cash at bank and in hand                     |      | <u>65,779</u>        |
| <b>TOTAL CURRENT ASSETS</b>                  |      | 92,018               |
| <b>LIABILITIES</b>                           |      |                      |
| Creditors: Amounts due within one year       | 11   | <u>(8,816)</u>       |
| <b>NET CURRENT ASSETS</b>                    |      | <u>83,202</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 13   | <u><b>85,572</b></u> |
| <b>FUNDS</b>                                 |      |                      |
| Unrestricted funds: general                  | 12   | 85,572               |
| Restricted funds                             | 12   | -                    |
| <b>TOTAL CHARITY FUNDS</b>                   |      | <u><b>85,572</b></u> |

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 24 November 2021 and were signed on its behalf by:

  
R A Lissack QC - Chairman  
Trustee

The notes form part of these financial statements

**NATIONAL BEREAVEMENT PARTNERSHIP**

**STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 30 APRIL 2021**

|   | Notes | 2021<br>£     |
|---|-------|---------------|
| <b>Net cash flow from operating activities</b>    | (a)   | 69,062        |
| <b>Cash flows from investing activities</b>       |       |               |
| Payments to acquire tangible fixed assets         |       | (3,284)       |
|   |       | (3,284)       |
| <b>Net cash flow from investing activities</b>    |       | (3,284)       |
| <b>Net increase in cash and cash equivalents</b>  |       | 65,779        |
| <b>Cash and cash equivalents at 14 April 2020</b> |       | -             |
|   |       | -             |
| <b>Cash and cash equivalents at 30 April 2021</b> | (b)   | <b>65,779</b> |

**a) Reconciliation of net income to net cash flow from operating activities**

|  |  | 2021<br>£     |
|--|--|---------------|
| Net income for the year as per the Statement of Financial Activities |  | 85,572        |
| Depreciation of tangible fixed assets                                |  | 914           |
| Increase in debtors  |  | (26,239)      |
| Increase in creditors  |  | 8,815         |
|  |  | (26,239)      |
| <b>Net cash flow from operating activities</b>                       |  | <b>69,062</b> |

**b) Cash and cash equivalents consists of:**

|   |  |               |
|---|--|---------------|
| Cash at bank and in hand                          |  | 65,779        |
|   |  | 65,779        |
| <b>Cash and cash equivalents at 30 April 2021</b> |  | <b>65,779</b> |

The charity has no borrowings or obligations under finance leases therefore a reconciliation of net debt has not been provided.

## NATIONAL BEREAVEMENT PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE PERIOD ENDED 30 APRIL 2021

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

National Bereavement Partnership is a company limited by guarantee incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus (COVID-19) outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward. The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

# NATIONAL BEREAVEMENT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 30 APRIL 2021

#### 1. ACCOUNTING POLICIES continued

##### Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                                  |                        |
|----------------------------------|------------------------|
| Computer equipment               | - 33% on cost          |
| Fixtures, fittings and equipment | - 25% reducing balance |

##### Debtors

Debtors are measured at their recoverable amounts.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

#### 2. DONATIONS AND LEGACIES

|  | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|
| <b>Donations, grants and legacies</b>    |                                    |                                  |                             |
| Donations                                | 57,396                             | -                                | 57,396                      |
| Donations via Virgin Money Giving        | 237,689                            | -                                | 237,689                     |
| Gift Aid receivable                      | 26,239                             | -                                | 26,239                      |
| Department of Health & Social Care grant | -                                  | 329,000                          | 329,000                     |
| Training income                          | 3,100                              | -                                | 3,100                       |
| <b>Total</b>                             | <b>324,424</b>                     | <b>329,000</b>                   | <b>653,424</b>              |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2021**

**3. INCOME FROM INVESTMENTS**

All of the charity's income from investments arises from interest bearing deposit accounts.

**4. TAXATION**

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The charity considers its key management personnel comprise the trustees, Chief Executive Officer and the Chief Operating Officer. Key management personnel received total remuneration of £112,000 and pension contributions of £8,300.

The trustees neither received nor waived any remuneration during the period.

The trustees did not have any expenses reimbursed during the period.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                | <b>2021</b> |
|----------------|-------------|
|                | <b>No.</b>  |
| Management     | 2           |
| Administration | 2           |
|                | <u>4</u>    |

|                                    | <b>2021</b>    |
|------------------------------------|----------------|
|                                    | <b>£</b>       |
| Wages and salaries                 | 150,359        |
| Social security                    | 10,557         |
| Defined contribution pension costs | 8,400          |
|                                    | <u>169,316</u> |

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The charity continues to benefit from the development of its volunteer team.

**7. NET INCOMING RESOURCES**

Net incoming resources are stated after charging:

|                             | <b>2021</b>  |
|-----------------------------|--------------|
|                             | <b>£</b>     |
| Depreciation - owned assets | 914          |
| Independent examiner's fees | 3,000        |
|                             | <u>3,914</u> |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2021**

**8. TOTAL RESOURCES EXPENDED**

|   | <b>2021</b>           |
|---|-----------------------|
|   | <b>£</b>              |
| <b>Raising funds</b>                            |                       |
| Online donations - platform and processing fees | <u>953</u>            |
| <b>Charitable activities</b>                    |                       |
| Counsellors                                     | 181,530               |
| Call handling                                   | 12,392                |
| Safeguarding                                    | 1,500                 |
| Supervision                                     | 12,430                |
| Administration support                          | 99,274                |
| Wages and salaries                              | 150,359               |
| Social security                                 | 10,557                |
| Pension contributions                           | 8,400                 |
| Advertising                                     | 7,927                 |
| Independent examiner's fee                      | 3,000                 |
| Accountancy                                     | 2,538                 |
| Legal and professional fees                     | 4,950                 |
| Licences and subscriptions                      | 184                   |
| Motor expenses                                  | 1,036                 |
| Printing and stationery                         | 469                   |
| Staff training                                  | 65,375                |
| Telephone and internet                          | 4,064                 |
| Depreciation                                    |                       |
| Computer equipment                              | 374                   |
| Fixtures, fittings and equipment                | <u>540</u>            |
|   | <u>566,899</u>        |
| <b>Total resources expended</b>                 | <u><u>567,852</u></u> |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2021**

**9. TANGIBLE FIXED ASSETS**

|                         | <b>Computer<br/>equipment<br/>£</b> | <b>Fixtures,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Total<br/>£</b>  |
|-------------------------|-------------------------------------|---|---------------------|
| <b>COST:</b>            |                                     |   |                     |
| Additions               | 1,122                               | 2,162   | 3,284               |
| Disposals               | -                                   | -   | -                   |
|                         | <u>1,122</u>                        | <u>2,162</u>  | <u>3,284</u>        |
| <b>At 30 April 2021</b> | <u>1,122</u>                        | <u>2,162</u>  | <u>3,284</u>        |
| <b>DEPRECIATION:</b>    |                                     |   |                     |
| Charge for the year     | 374                                 | 540   | 914                 |
| Eliminated on disposals | -                                   | -   | -                   |
|                         | <u>374</u>                          | <u>540</u>  | <u>914</u>          |
| <b>At 30 April 2021</b> | <u>374</u>                          | <u>540</u>  | <u>914</u>          |
| <b>NET BOOK VALUE:</b>  |                                     |   |                     |
| <b>At 30 April 2021</b> | <u><u>748</u></u>                   | <u><u>1,622</u></u>                                     | <u><u>2,370</u></u> |

**10. DEBTORS**

|                                | <b>2021<br/>£</b>    |
|--------------------------------|----------------------|
| Trade debtors                  | -                    |
| Prepayments and accrued income | <u>26,239</u>        |
|                                | <u><u>26,239</u></u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>2021<br/>£</b>   |
|------------------------------|---------------------|
| Trade creditors              | 2,538               |
| Other creditors              | 3,278               |
| Accruals and deferred income | <u>3,000</u>        |
|                              | <u><u>8,816</u></u> |

NATIONAL BEREAVEMENT PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2021

12. MOVEMENT OF FUNDS

|                                    | Balance at<br>14 April<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>30 April<br>£ |
|------------------------------------|-----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
| <b>Unrestricted funds</b>          |                             |                            |                            |                |                             |
| General free reserves              | -                           | 321,140                    | (237,938)                  | -              | 83,202                      |
| Unrestricted fixed assets          | -                           | 3,284                      | (914)                      | -              | 2,370                       |
|                                    | <u>-</u>                    | <u>324,424</u>             | <u>(238,852)</u>           | <u>-</u>       | <u>85,572</u>               |
| <b>Restricted funds</b>            |                             |                            |                            |                |                             |
| Department of Health & Social Care | -                           | 329,000                    | (329,000)                  | -              | -                           |
|                                    | <u>-</u>                    | <u>329,000</u>             | <u>(329,000)</u>           | <u>-</u>       | <u>-</u>                    |
| <b>Total funds</b>                 | <u>-</u>                    | <u>653,424</u>             | <u>(567,852)</u>           | <u>-</u>       | <u>85,572</u>               |

**NATIONAL BEREAVEMENT PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2021**

**12. MOVEMENT OF FUNDS (continued)**

**UNRESTRICTED FUNDS:**

**General**

This represents funds which have been accumulated for the general purposes of the charity.

**Unrestricted fixed assets**

This represents unrestricted funds held as fixed assets and are not readily available.

**RESTRICTED FUNDS:**

**Department of Health & Social Care**

This represents grants received during the year from the Department of Health & Social Care to support the charity's helpline and provide clinical supervision to the helpline volunteers. The grant was fully utilised during the year.

**13. ALLOCATION OF THE CHARITY NET ASSETS**

The net assets are held for the various funds as follows:

|                             | <b>Fixed<br/>Assets<br/>£</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Long-term<br/>Liabilities<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------|-------------------------------|-------------------------------------|--|--------------------|
| Unrestricted funds: general | 2,370                         | 83,202                              | -                                      | <b>85,572</b>      |
| Restricted funds            | -                             | -                                   | -                                      | -                  |
| <b>Total</b>                | <b>2,370</b>                  | <b>83,202</b>                       | <b>-</b>                               | <b>85,572</b>      |

**NATIONAL BEREAVEMENT PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2021**

**14. OPERATING LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                 | <b>2021</b><br><b>£</b> |
|-----------------|-------------------------|
| Within one year | <u><u>-</u></u>         |

**15. CAPITAL COMMITMENTS**

|   | <b>2021</b><br><b>£</b> |
|---|-------------------------|
| Contracted but not provided for in these financial statements | <u><u>-</u></u>         |

**16. STATUS OF COMPANY**

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member.

**17. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the period.